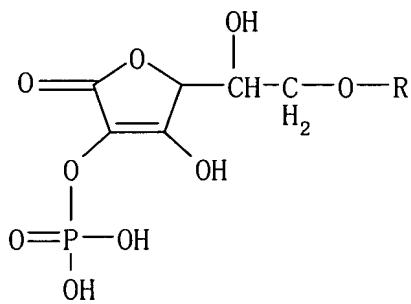


**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (original): An agent for skin external use, comprising:  
a salt of higher fatty acid ester of ascorbic acid-2-phosphoric acid ester, said higher fatty acid ester of ascorbic acid-2-phosphoric acid ester being represented by the following formula (1):



Formula (1)

wherein R is a higher fatty acid residual group, and  
a polyhydric alcohol.

2. (original): The agent for skin external use as claimed in claim 1, wherein R in the formula (1) is a residual group of an aliphatic carboxylic acid of 10 to 20 carbon atoms.

3. (currently amended): The agent for skin external use as claimed in ~~claims 1 or 2~~ claim 1, wherein R in the formula (1) is a residual group of lauric acid, myristic acid, palmitic acid, stearic acid, 2-hexyldecanoic acid or isostearic acid.

4. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 3~~claim 1, wherein R in the formula (1) is a residual group of palmitic acid.
5. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 3~~claim 1, wherein R in the formula (1) is a residual group of 2-hexyldecanoic acid.
6. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 5~~claim 1, wherein the salt of higher fatty acid ester of ascorbic acid-2-phosphoric acid ester is a Na salt, a K salt, a Mg salt or a Zn salt.
7. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 6~~claim 1, wherein the salt of higher fatty acid ester of ascorbic acid-2-phosphoric acid ester is contained in an amount of 0.01 to 20% by mass.
8. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 7~~claim 1, wherein the polyhydric alcohol is a dihydric alcohol of 5 or 6 carbon atoms (when the number of carbon atoms is 5 or 6, a hetero atom may be inserted in the carbon chain).
9. (original): The agent for skin external use as claimed in claim 8, wherein the dihydric alcohol of 5 or 6 carbon atoms is at least one dihydric alcohol selected from the group consisting of triethylene glycol, dipropylene glycol, 3-methyl-1,3-butanediol, 1,2-pentanediol, 1,4-pentanediol, 1,5-pentanediol, 2,4-pentanediol, 2-methyl-2,4-pentanediol, 3-methyl-1,5-pentanediol, 1,2-hexanediol and 1,6-hexanediol.

10. (currently amended): The agent for skin external use as claimed in ~~claims 8 or 9~~claim 8, wherein the dihydric alcohol of 5 or 6 carbon atoms is contained in an amount of not less than 0.05% by mass and less than 12% by mass.

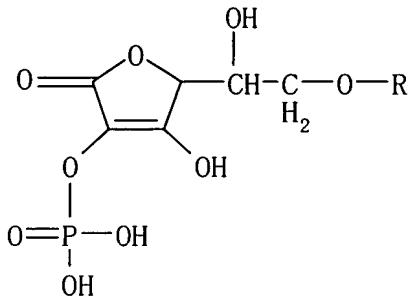
11. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 7~~claim 1, wherein the polyhydric alcohol is at least one alcohol selected from the group consisting of dihydric or higher alcohols of 2, 3, 4 or 7 or more carbon atoms (when the number of carbon atoms is 3, 4 or 7 or more, a hetero atom may be inserted in the carbon chain), and the polyhydric alcohol is contained in an amount of 12 to 90% by mass.

12. (original): The agent for skin external use as claimed in claim 11, wherein the polyhydric alcohol which is a dihydric or higher alcohol of 2, 3, 4 or 7 or more carbon atoms (when the number of carbon atoms is 3, 4 or 7 or more, a hetero atom may be inserted in the carbon chain) is at least one alcohol selected from the group consisting of ethylene glycol, propylene glycol, glycerin, 1,3-butanediol, diethylene glycol, polyethylene glycol, polypropylene glycol and polyglycerin.

13. (currently amended): The agent for skin external use as claimed in ~~any one of claims 1 to 12~~claim 1, wherein water is further contained.

14. (currently amended): A cosmetic comprising the agent for skin external use of ~~any one of claims 1 to 13~~claim 1.

15. (original): A method for stabilizing an agent for skin external use containing a salt of higher fatty acid ester of ascorbic acid-2-phosphoric acid ester, said higher fatty acid ester of ascorbic acid-2-phosphoric acid ester being represented by the following formula (1):

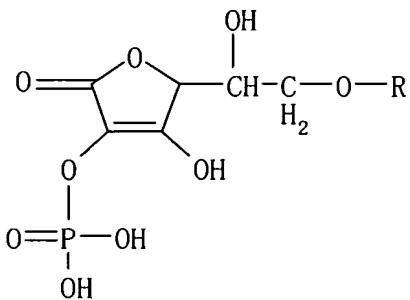


Formula (1)

wherein R is a higher fatty acid residual group,  
said method using a polyhydric alcohol.

16. (original): The method for stabilizing an agent for skin external use as claimed in 15, wherein the polyhydric alcohol is a dihydric alcohol of 5 or 6 carbon atoms (when the number of carbon atoms is 5 or 6, a hetero atom may be inserted in the carbon chain).

17. (original): A stabilizer for an agent for skin external use containing a salt of higher fatty acid ester of ascorbic acid-2-phosphoric acid ester, said higher fatty acid ester of ascorbic acid-2-phosphoric acid ester being represented by the following formula (1):



Formula (1)

wherein R is a higher fatty acid residual group,

said stabilizer comprising a polyhydric alcohol.

18. (original): The stabilizer for an agent for skin external use as claimed in claim 17, wherein the polyhydric alcohol is a dihydric alcohol of 5 or 6 carbon atoms (when the number of carbon atoms is 5 or 6, a hetero atom may be inserted in the carbon chain).